

PRELIMINARY

ALABAMA

Alabama ranks 26th among the states in number of local governments, with 1,171 active as of June 2002.

COUNTY GOVERNMENTS (67)

There are no areas in Alabama lacking county government. The county governing body is called the county commission. Home-rule powers may be granted by amendment to the state constitution.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (451)

Municipal Governments (451)

Municipal governments in Alabama are the cities (municipalities having 2,000 or more inhabitants) and the towns (smaller municipalities). The minimum population requirement for incorporation is 300.

Alabama cities are classified by population size, as follows:

- Class 1--300,000 or more inhabitants
- Class 2--175,000 to 299,999 inhabitants
- Class 3--100,000 to 174,999 inhabitants
- Class 4--50,000 to 99,999 inhabitants
- Class 5--25,000 to 49,999 inhabitants
- Class 6--12,000 to 24,999 inhabitants
- Class 7--6,000 to 11,999 inhabitants
- Class 8--fewer than 6,000 inhabitants

Township Governments (0)

Alabama has no township governments.

PUBLIC SCHOOL SYSTEMS (128)

School District Governments (128)

The following types of school districts in Alabama are counted as separate governments for census purposes:

- County boards of education
- City boards of education

The elected county boards of education administer all local schools in each county except those for cities that choose to maintain a separate city school district. The city governing body appoints the board of education of city school districts except in class 4 municipalities, which have the option of having an elected board.

Dependent Public School Systems (0)

Alabama has no dependent public school systems.

Other Educational Activities

The school boards of trustees are primarily advisory boards appointed for each school by the county board of education. The school tax districts and attendance districts are geographical areas designated by the county boards of education for the levy of school taxes and administration of attendance regulations, respectively. These districts are not counted as separate governments and are classified for census purposes as dependent activities of the county government.

Special school districts are taxing areas created by county boards of education. The districts provide school buildings. The county boards of education may levy taxes and issue bonds for the districts.

SPECIAL DISTRICT GOVERNMENTS (525)

Alabama statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities and Airport and Industrial Authorities

An airport authority or airport and industrial authority may be established to provide and operate an airport by resolution of the governing body of one or more counties, cities, or towns upon the filing of an application for incorporation by three or more persons. There are two allowed procedures for incorporation. Such authorities are administered by boards of directors appointed by the establishing governments. The authority may fix and collect fees for services and may issue revenue bonds.

The Alabama International Airport Authority was created by special act. This authority was incorporated after application of nine citizens (from the board member appointees) to the secretary of state. The board is appointed by state and local officials. The authority may fix and collect fees and may issue revenue bonds. The authority was not reported in operation as of June 2002.

Alabama Gulf Coast Convention and Visitors Bureau

Established to promote tourism and conventions, the Alabama Gulf Coast Convention and Visitors Bureau was created by a special act of the state legislature. A board of directors consisting of one member appointed by each incorporated municipality within the taxing

district governs the bureau. The bureau may receive the proceeds of a lodging tax.

Alabama Municipal Electric Authority

This authority was authorized by 1981 legislation to acquire, build, operate, and maintain facilities for the generation, transmission, and distribution of bulk electric power. It was formed by resolution of member cities and towns after application of the designated representatives of each member city or town to the secretary of state. The authority is governed by a board of nine directors who are appointed by an election committee composed of one representative from each member city or town. The authority may fix and collect fees for power and may issue revenue bonds.

Alabama State Fair Authority

A general law with special application provides for the establishment of this authority (formerly named the Birmingham Fair Authority) to provide and operate fairgrounds. It is governed by a board of directors appointed by the city governing body of Birmingham. The authority may fix and collect fees and issue revenue bonds. As of June 2002, this authority was not reported in operation.

Bear Creek Water Works Board

The Bear Creek Water Works Board may set its own fees and charges and acquire property. The city council appoints the board. Similar agencies in other localities are not counted as governments. See "Subordinate Agencies and Areas," below.

Birmingham-Jefferson County Civic Center Authority

This authority was authorized by a 1980 special act to establish and operate a civic center. It is governed by an 11-member board consisting of the mayor of Birmingham, the chair of the Jefferson County commission, five state senators, and four state representatives. The authority may issue revenue bonds payable from the proceeds of rentals and from the proceeds of earmarked room occupancy, cigarette, and tobacco taxes.

Communications Districts

Communications districts for emergency telephone services may be created by a single county or municipality by resolution. Districts with boards representing two or more governments are independent governments. The districts may levy user charges with voter approval and may issue bonds.

Districts with boards representing a single government are not considered to be independent governments.

See "Subordinate Agencies and Areas," below.

County Water Conservation and Irrigation Corporations

General law provides that the county governing body may, by resolution, indicate a need for such a corporation and appoint an initial board of directors who, in turn, files a certificate of incorporation with the judge of probate and the secretary of state. These corporations may provide water supply, irrigation, and flood control services. Subsequent members of the board of directors also are appointed by the county governing body. The board of directors may fix and collect fees for water and power sold and issue revenue bonds. No entities of this type were reported in operation as of June 2002.

Development Authorities

These authorities are authorized by substantially similar special acts for the purpose of watershed development. They are formed by application of board members to the secretary of state. Each is governed by a board of directors either appointed by the participating governments or nominated by the participating governments and appointed by the Governor, plus, for both variations, one member appointed directly by the Governor. Development authorities may fix and collect rentals and fees and may issue revenue bonds.

The authorities of this type authorized to date are the Bear Creek Development Authority and the Elk River Development Agency.

Fire and Emergency Medical Service Districts in Blount County

These entities were misclassified in the 1997 Volume 1. They are now listed under "Subordinate Agencies and Areas," below.

Fire Districts in Mobile County

A 1990 special act permits fire districts in Mobile County to be established after petition of property owners to the county probate judge, after referendum. A board of five trustees, elected by the property owners, governs each district. The districts may impose fees and special assessments and issue bonds.

Franklin County Water Service Authority

This district was created with the filing of the articles of incorporation with the judge of probate by three applicants to provide water utilities. A board of nine directors governs this authority. The authority may fix and collect fees and may issue revenue bonds.

Gas Districts

Districts for acquiring, constructing, and operating gas transmission and distribution systems may be organized by any two or more municipalities. Each participating municipality selects at least one representative on the district board of directors. The board may issue revenue bonds of the district, establish rates for gas service, and enforce collection of these rates. The participating municipalities share in the distribution of the district profits.

Health Care Authorities--1982 law

Authorities to provide and operate hospital and health care facilities can be formed by application to and resolution by any county or municipal governing body. A board of directors, appointed by the governing body of the creating government, governs each authority. The authority may fix charges, receive the proceeds of tax levies imposed by the creating county or municipal government, and issue revenue bonds.

Hospital Associations, Boards, and Corporations

Hospital associations are established to provide and operate hospitals by resolution of one or more local governing bodies after public hearing. County hospital boards are established by resolution of the county governing body upon written application of three or more voters and property owners. Joint hospital boards are established by written application of three or more voters to the governing bodies of the county and of a municipality in the county. Boards of directors are appointed by the local governing bodies to administer the hospitals. These boards may fix rates for services and issue bonds. If the county governing board designates a hospital association or a county hospital board as a hospital corporation to acquire, construct, equip, operate, and maintain public hospital facilities in the county, such a corporation may receive the proceeds of a special county tax for hospital purposes (which the county may levy and collect with the approval of the voters).

Hospital Authorities--1975 law

Hospital authorities are established by resolution of any county and any one or more municipalities located therein for the purpose of acquiring and operating hospitals and other health-related facilities. An authority is governed by a board of directors composed of the following members: two members appointed by the county, two members appointed by the largest municipality, one member appointed by each of the other municipalities, two members who are physicians and are selected by the physicians in the county, two members appointed jointly by the circuit judges, and two members appointed by the central labor council in any county where a central labor council is located. A

hospital authority may fix and collect charges and issue revenue bonds. An authority also may receive the proceeds of a tax for hospital purposes levied by participating counties or cities.

Public hospital and health authorities are also established under special acts applying to counties within specified population-size groups. These authorities have similar financial provisions, although the composition of the governing body may vary.

Housing Authorities

Four types of housing authorities are authorized to undertake redevelopment projects and provide assisted housing. An individual county (or municipality) may establish a housing authority through resolution of its governing body; two or more municipalities may jointly establish a consolidated housing authority; or two or more contiguous counties may jointly establish a regional housing authority. The mayors of municipalities or the county governing bodies appoint the boards. Municipal and county officials may not serve on the boards. The authorities may issue bonds and may establish and collect fees for use of authority facilities.

Improvement Authorities

Improvement authorities may be established in any city, town, or unincorporated area having 250 or more voters to supply electricity, gas, water, sewerage, or telephone service. To form an improvement authority, a popular election on the question is held in the affected area after petition to the municipal clerk or, in unincorporated areas, the county probate judge. Authorities are governed by boards of trustees appointed as follows: in municipalities, by the municipal governing body; in unincorporated areas within a single county, by the county governing body; and in multicounty unincorporated areas, by the Governor. Improvement authorities may issue bonds and fix charges for services.

Industrial Development Authorities

Industrial development authorities are established by application of at least three persons and resolution of the applicable counties. Each authority may include one to not more than five contiguous counties. Each county has at least three directors on the board. The authorities may issue revenue bonds.

Industrial development authorities created by one county are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Marina and Port Authorities--1971 Special Act

Marina and port authorities may be organized in any county having a population of not fewer than 170,000 or more than 300,000 for the purpose of constructing, leasing, operating, and maintaining marinas, ports, warehouses, and industrial buildings. Establishment occurs by resolution of the county and at least one municipality within the county, upon application by three or more voters and landowners. A board of directors composed of two members appointed by the county, two members appointed by each of the participating governments, and one member jointly appointed by all of the authorizing subdivisions governs each authority. Marina and port authorities may fix and collect fees and rents and issue revenue bonds.

Municipal Utility Boards--1951 law

Boards to provide water, sewer, electric, or gas utilities in cities are established by application of three or more natural persons to the municipal governing body, after resolution. Each utility board consists of at least three directors appointed by the municipal governing body. The board may fix and collect fees and issue revenue bonds.

Only one board organized under this law--the Anniston Water and Sewer Board--is counted as a special district government for census purposes. This board has title to its own property. Other boards organized under this law may not dispose of the property they use without the consent of the municipal governing body and are therefore not counted as separate governments (see "Subordinate Agencies and Areas," below).

Northeast Mississippi-Northwest Alabama Railroad Authority

This authority was formed by interstate compact. The board of directors includes the mayors of Belmont, Mississippi, and Red Bay, Alabama, and citizens appointed by these mayors. The authority may fix and collect fees and issue bonds.

Park and Recreation Authorities

These authorities are created with the filing of the articles of incorporation with the judge of probate by three applicants followed by resolution of the county of incorporation and participating municipalities. The composition and selection of the board of directors is specified in the articles of incorporation. The authorities may fix and collect fees and may issue bonds.

Port Authorities--1980 law

A 1980 law provides for the creation of port authorities to develop waterfront property for agricultural,

commercial, recreational, and transportation purposes. Port authorities are established by an application of three or more persons to the governing bodies of the county and any municipalities to be served after approval by those bodies and by the state docks department. Two members of the board of directors are appointed by the county governing body and two by the governing body of the municipality; a fifth member is appointed jointly by the city and the county. Port authorities may fix and collect service charges and issue revenue bonds.

Power Districts

Alabama laws authorize formation of municipal power districts and district electric corporations, whereby two or more municipalities may participate in establishing an agency for providing and operating electric light and power facilities. A board of directors appointed by the Governor governs each district. The district may fix and collect fees and issue revenue bonds. No power districts were reported in operation as of June 2002.

Public Athletic Boards

Boards to provide athletic facilities may be created by application to and resolution of the county governing body. Each board consists of three or more directors appointed by the county governing body. Public athletic boards may fix and collect fees and rents and may issue revenue bonds.

Public Corporations for Fire Fighting and Prevention and Emergency Services in Shelby County

These corporations are established after a petition of voters to the county probate judge followed by a referendum. A board of five to nine trustees elected by the members governs each corporation. A corporation may issue revenue bonds and, with voter approval, has the power to fix and collect fees and dues.

Public Library Districts in Shelby County

)These districts are created in areas in the county outside of the municipalities and existing library districts. The districts are created after petition and voter approval. The voters must approve the levy of a service charge (property tax). The districts may issue bonds. The five board members are elected.

Public Park Authorities

These authorities are created by the resolutions of the governing bodies of two or more counties or municipalities after application by three or more natural persons. The composition and selection of the board are specified in the agreement. The authorities may fix

and collect fees and may issue bonds.

Public Service Districts in Baldwin County

These districts are created for fire fighting and prevention. They may be created in any area within Baldwin County outside its municipalities. The districts are created after petition and voter approval. The voters must approve the levy of a service charge (property tax) and bond issues. The board of trustees consists of nine members appointed by the county governing body.

Railroad Authorities

Boards to maintain railroad lines may be created by application to and resolution of the governing body of the county or the municipality to be served. A board of directors appointed by the participating governments governs each authority. The authorities may fix and collect tolls, rates, rents, and charges and may issue revenue bonds.

Regional Mental Health Boards

Boards of this type, sometimes called mental health and mental retardation authorities, are formed by application to the governing bodies of the counties or the cities to be served. A board of nine or more directors, appointed by the governments represented, governs each authority. The authorities may set fees for services and issue revenue bonds.

Soil and Water Conservation Districts

Soil and water conservation districts may be formed by the state soil and water conservation committee on petition of 25 landowners in the area of the proposed district after a public hearing and local referendum. Districts so formed are governed by boards of supervisors appointed by the state soil and water conservation committee. These districts may accept aid and contributions from the state or federal governments and may require contributions from landowners for services rendered. They may not levy taxes or issue bonds for soil conservation purposes.

Watershed conservancy districts may be created within soil and water conservation districts. These districts may issue bonds after voter approval. Watershed conservancy districts are governed by separate elected boards of directors, but they act under the supervision of the boards of the soil and water conservation districts. Accordingly, watershed conservancy districts are not counted as separate governments.

Tom Bevill Reservoir Management Area Authority

This authority was created by a special act of the state legislature to provide for water supply and conservation,

flood control, industrial development, and recreation in portions of Fayette County. A board of five members including the Fayette County commission chair and the judge of probate of the county plus three appointed members governs the authority. The authority may fix and collect fees, receive the proceeds of a sales and use tax and of a property tax, and issue revenue bonds. This authority was not reported in operation as of June 2002.

Tourism Board of Lauderdale County

This board was created by special act. Lauderdale County and the City of Florence appoint the board. The entity receives a portion of the state lodging tax.

Transit Authorities

Three general laws with special application provide for the establishment of these authorities to provide transit service upon application of residents and resolution of the constituent county and/or city governing bodies. Two laws permit the establishment of transit authorities in the City of Mobile and in Jefferson County, and the other two permit the establishment of joint city-county parking and transit authorities in Lee and Tuscaloosa counties. Similar provisions apply to the administration and operation of these authorities. They are administered by boards of directors appointed by the governing bodies of the underlying counties and/or cities. The authorities may fix and collect fees and issue revenue bonds. The authorities in Lee and Tuscaloosa counties also may provide parking facilities.

Water, Sewer, and Fire Protection Authorities (1965 Law) and Water, Sewer, Solid Waste Disposal, and Fire Protection Districts (1970 Law)

Authorities formed under the 1965 law may furnish water, sewer, or fire protection facilities or combinations thereof. Such authorities are established by resolution of the county governing body on application of three or more persons. Each authority is governed by a board of directors appointed by the governing body of the authorizing county. The boards may fix and collect fees and issue revenue bonds.

Districts formed under the 1970 law may provide water, sewer, solid waste disposal, or fire protection services. Such a district is established by resolution of each county and municipal governing body located within the area to be served on application of three or more persons. Districts formed under this law are governed by a board of directors appointed by the authorizing governments. The board may fix and collect fees and issue revenue bonds.

In addition, solid waste authorities have been authorized in counties within specified population-size groups. The provisions for these authorities are similar

to those for authorities established under the 1970 law.

Water Conservation and Irrigation Agencies

Agencies to provide water conservation and irrigation facilities may be created by resolution of the counties to be served after application to the secretary of state. A board of nine directors is elected by member water users. The agencies may fix water rates, levy special assessments, and issue revenue bonds.

Water Management Districts

Water management districts are established to provide drainage and flood control on petition of landowners to the county court of probate after public hearing. Each district is governed by a board of commissioners appointed by the probate court of the county where most of the land in the district lies. The district boards may issue bonds and levy both an acreage tax and special assessments.

The 1965 legislation authorizing water management districts repealed the former drainage district laws and provided that all drainage districts reorganize under this law.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Alabama that have certain characteristics of governmental units but which are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Alabama Agricultural Center Corporation (state). A special act provides that the Governor, the commissioner of agriculture and industries, and the director of finance may, after filing an application with the secretary of state, become a corporation to construct and equip a coliseum building and related facilities. The corporation may fix rentals and issue revenue bonds.

Alabama Building Corporation, Alabama Building Authority, and Alabama Building Finance Authority (state). These authorities are authorized by act of the legislature to build state office buildings. They are administered by the Governor, the director of finance, and the attorney general acting as a corporation. In addition, the director of industrial relations serves as a member of the board of the Alabama Building Corporation. The authorities may receive rentals and may issue revenue bonds.

Alabama Education Authority (state). This authority was authorized by act of the legislature to build,

improve, and equip public school and college buildings. It is governed by the director of finance, commissioner of revenue, attorney general, state auditor, state treasurer, and the state superintendent of education acting as a corporation. The authority may issue bonds payable from a specified portion of the sales tax and, if necessary, from the use tax.

Alabama Highway Authority and Alabama Federal Aid Highway Finance Authority (state). These authorities were authorized by act of the legislature to finance the construction of state highways. They are administered by the director of finance, the director of transportation, the attorney general, the state treasurer, and the executive secretary to the Governor acting as a corporation. The authorities may issue bonds payable from the proceeds of federal interstate highway funds and motor vehicle license and registration fees. The Alabama Highway Authority also may pay bonds from the proceeds of a state gasoline tax. The Alabama Federal Aid Highway Finance Authority also may pay bonds from state gasoline and motor fuel excise taxes.

Alabama Housing Finance Authority (state). This authority, authorized by act of the state legislature, was created to provide mortgage credit for low- and moderate-income housing. The authority is governed by a board consisting of eight members appointed by the Governor; appointees by the speaker of the house and the lieutenant governor; and the director of finance, the state treasurer, and the superintendent of banks. The authority may fix charges in connection with its loans and may issue revenue bonds.

Alabama Public School and College Authority and Alabama Trade School and Junior College Authority (state). These authorities were authorized by acts of the state legislature to finance the construction, improvement, and equipment of public educational facilities. They are administered by the Governor, the director of finance, and the state superintendent of education. The authorities may issue bonds payable from specified portions of the sales tax.

Industrial development boards (county). Industrial development boards are established by application of at least three persons and resolution of the county. The board of directors must have at least three members. The boards may issue revenue bonds.

Other examples include:

State 1

Alabama 21st Century Authority
Alabama Agricultural Development Authority
Alabama Agricultural Markets and Coliseum Corporation
Alabama Agricultural Museum Board
Alabama Building Renovation Finance Authority

Alabama Commission of Higher Education
 Alabama Corrections Institution Finance Authority
 Alabama Drinking Water Finance Authority
 Alabama Education Foundation for Kindergarten through Grade Twelve Public Schools
 Alabama Educational Television Commission
 Alabama Forensic Sciences Bond Authority
 Alabama Higher Education Equipment Loan Authority
 Alabama Highway Finance Corporation
 Alabama Historical Commission
 Alabama Incentives Financing Authority
 Alabama Industrial Access Road and Bridge Corporation
 Alabama Judicial Building Authority
 Alabama Mental Health Finance Authority
 Alabama Music Hall of Fame Authority
 Alabama Parks Development Authority
 Alabama Pollution Control Finance Authority
 Alabama Port Authority
 Alabama Public Health Finance Authority
 Alabama Revolving Loan Fund Authority
 Alabama Shakespeare Festival Theater Finance Authority
 Alabama Space Science Exhibit Finance Authority
 Alabama State Industrial Development Authority
 Alabama State Parking Deck Authority
 Alabama Supercomputer Authority
 Alabama Synfuels Development Authority
 Alabama Toll Road, Bridge, and Tunnel Authority
 Alabama Water System Assistance Authority
 Ameraport Offshore Harbor and Terminal Commission
 Birmingham Stadium and Exposition District
 Cahaba Trace Commission
 Coosa Valley Development Authority
 Environmental improvement authorities
 Farmers' Market Authority
 Gulf State Park Authority
 Historic Blakeley Authority
 Historical preservation authorities
 Motor Sports Hall of Fame Commission
 North Alabama Agriplex Board
 Private Colleges and Universities Facilities Authority
 Real Estate Commission Building Authority
 Southern Products Mart Authority
 State Forestry Commission
 Tannehill Furnace and Foundry Commission
 Tennessee Valley Exhibit Commission
 Tombigbee Valley Development Authority
 Tuskegee Airmen Commission
 USS Alabama Battleship Commission
 Water Pollution Control Authority
 Watershed management authorities

County

Authorities for coliseums, parks, exhibits, fairgrounds (counties with population between 115,000 and 160,000 and between 175,000 and 300,000)
 Boards of health (county)
 Blount County fire and emergency medical services districts
 Bullock County Development Authority

Choctaw County Medical Scholarship Board
 Civic center corporations (counties with more than 500,000 population)
 Colbert County drainage districts for malaria control
 Coliseum authorities (counties with population between 55,000 and 56,000)
 Communications districts (emergency) (board represents a single county)
 DeKalb County Water Authority
 Drainage districts and subdistricts
 Etowah County Civic Center Authority
 Fayette County Water Coordinating and Fire Prevention Authority
 Fire districts (Limestone and Madison counties)
 Governmental utility services corporations (county)
 Improvement districts (county)
 Industrial development authorities (single county)
 Industrial development authorities (DeKalb, Escambia, Fayette, Greene, and Tuscaloosa counties)
 Jackson County Racing Commission
 Jackson County Water Authority
 Lamar County Water Coordinating and Fire Prevention Authority
 Marion County Agriculture and Exhibit Center Authority
 Marion County Public Water Authority
 Mobile Dog Racing Commission
 Mowah Board of the Choctaw Indians Commission
 Public building authorities (county)
 Regional libraries (joint county)
 Service districts (Shelby and Tuscaloosa counties)
 Solid waste disposal authorities--1980 law
 State products mart and coliseum authorities
 Tax increment districts (county)
 Tuberculosis hospital authorities
 Washington County Port Authority

Municipal 2

Alabama Special Care Facilities Financing Authority (dependent on City of Birmingham)
 Birmingham Racing Commission
 City of Jackson Port Authority
 Commercial development authorities
 Communications districts (emergency) (board represents a single municipality)
 Downtown redevelopment authorities
 Florence Civic Center Authority
 Governmental utility services corporations (municipal)
 Historic districts (cities with population between 100,000 and 200,000)
 Hospital building authorities
 Improvement districts (municipal)
 Medical clinic boards (building)
 Municipal facilities corporations
 Municipal utility boards--1951 law (except in Anniston)
 Oakman Economic and Industrial Development Authority
 Park and recreation boards
 Park assessment districts (cities of 300,000 population or more)
 Parking authorities (class 2 municipalities)

Public building authorities (municipal)
 Public educational building authorities
 Prichard Communication Authority
 Prichard Transportation Authority
 Public hospital corporations
 Public library (building) authorities
 Public transportation authorities
 Recreation corporations (public athletic boards)
 St. Stephens Historical Commission
 Self-help business improvement districts
 Solid waste disposal authorities—1980 law
 Special care facilities financing authorities
 Stock law districts (areas for enforcement of
 livestock ordinances)
 Tax increment districts (municipal)
 Trade mart (coliseum) authorities (cities with more than
 250,000 population)
 Water and sewer boards
 Waterworks and sewer boards
 Waterworks utility boards

Joint City-County

Federal building authorities
 Fort McClellan Joint Powers Authority
 Historical preservation authorities in counties
 with a population between 115,000 and 150,000
 (joint city-county)
 Industrial development authorities (joint city-county)
 in Calhoun County

Alabama laws also provide for various types of local areas for election purposes and administration of justice.

The following taxing districts are not counted as governments: fire protection districts in Baldwin, Clarke, Conecuh, Etowah, Jackson, Lee, Monroe, Montgomery, Russell, Talladega,, Tallapoosa, Tuscaloosa, and Washington counties, garbage and trash disposal districts in Tuscaloosa County, service districts (fire and ambulance) in Elmore County, and service districts (fire, ambulance, garbage, and park) Jefferson County.

1. Legislation for the Alabama Public Schools Corporation has been repealed.

2. The Birmingham Parking Authority, previously classified as a special district, was reclassified as a dependent agency for the 2002 Census of Governments.

Legislation for the Public Educational Building Authority of Mobile was rewritten to address public educational building authorities in all municipalities. The Public Educational Building Authority of Mobile was state dependent; the public educational building authorities are municipal dependent.

The Water Works and Sewer Board of the City of Birmingham, previously classified as a special district was reclassified as a dependent agency for the 2002 Census of Governments.